

EXHIBIT E

Dickieson, Wendy (Assoc-NY-LT)

From: Tracer, Daniel (USANYS) <Daniel.Tracer@usdoj.gov>
Sent: Friday, September 27, 2019 5:01 PM
To: Horowitz, Robert (Shld-NY-LT); Bell, Martin (USANYS) 1
Cc: Kehoe, Greg (Shld-TPA-LT); Filor, Daniel (Shld-NY-LT); Friedman, Daniel (Assoc-NY-LT); Berk, Charles (Assoc-NY-LT); Dickieson, Wendy (Assoc-NY-LT)
Subject: RE: Pappagallo-Bill of Particulars.

Hi Bob,

We're writing in response to your request below.

The Government does not believe that a bill of particulars is warranted in this case. The indictment in this matter is well-detailed and itself provides thorough information about the specifics of the charges against the defendant. With respect to your specific requests: (1) All accounting entries that the Government alleges to be fraudulent or improper are included in the workpapers of Marks Paneth (including Marks Paneth's comments on a transaction-by-transaction basis) and Alvarez & Marsal that have been produced to you in discovery at, among other places, WB00452585 to WB00453827 and WB00453828 through WB00459044, respectively; and all such entries are summarized in a single spreadsheet that has been produced to you at WB00452584. (2) As alleged in the Indictment, the reported SS-NOI Growth number was false and misleading in the company's publicly-filed reports and documents.

As always, we remain available to discuss any specific questions you might have.

Best,
Daniel

From: HorowitzR@gtlaw.com <HorowitzR@gtlaw.com>
Sent: Friday, August 23, 2019 2:19 PM
To: Tracer, Daniel (USANYS) <DTracer@usa.doj.gov>; Bell, Martin (USANYS) 1 <MBell1@usa.doj.gov>
Cc: KehoeG@gtlaw.com; filord@gtlaw.com; friedmand@gtlaw.com; berkc@gtlaw.com; dickiesonw@gtlaw.com
Subject: RE: Pappagallo-Bill of Particulars.
Importance: High

Daniel,

In accordance with the below agreement, on behalf of Michael Pappagallo we are requesting the following particulars regarding the indictment:

Identify each accounting adjustment and the reason for each such adjustment that caused the "Reported SS- NOI" to differ from the "Actual SS-NOI Growth" as set forth in Paragraph 33 of the Indictment (Q3 2013-Q3 2015).

Identify the false statements in the SEC filings underlying Counts 3 and 4 of the Indictment.

Please get back to us as soon as you can. Thanks

-Bob

Robert A. Horowitz
Shareholder

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From: Kehoe, Greg (Shld-TPA-LT)
Sent: Friday, August 23, 2019 1:38 PM
To: Tracer, Daniel (USANYS) <Daniel.Tracer@usdoj.gov>
Cc: Bell, Martin (USANYS) 1 <Martin.Bell@usdoj.gov>; Chalke, Douglas (Assoc-NY-LT) <chalked@gtlaw.com>; Horowitz, Robert (Shld-NY-LT) <HorowitzR@gtlaw.com>; Filor, Daniel (Shld-NY-LT) <filord@gtlaw.com>
Subject: RE: Pappagallo-Bill of Particulars.

Daniel,

We will do so.

Regards,
Greg

Gregory W. Kehoe
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From: Tracer, Daniel (USANYS) [<mailto:Daniel.Tracer@usdoj.gov>]
Sent: Friday, August 23, 2019 1:29 PM
To: Kehoe, Greg (Shld-TPA-LT) <KehoeG@gtlaw.com>
Cc: Bell, Martin (USANYS) 1 <Martin.Bell@usdoj.gov>; Chalke, Douglas (Assoc-NY-LT) <chalked@gtlaw.com>; Horowitz, Robert (Shld-NY-LT) <HorowitzR@gtlaw.com>; Filor, Daniel (Shld-NY-LT) <filord@gtlaw.com>
Subject: RE: Pappagallo-Bill of Particulars.

EXTERNAL TO GT

Hi Greg,

We agree with the below, on the understanding that you will raise any requests for particulars as soon as practicable.

Best,
Daniel

From: KehoeG@gtlaw.com <KehoeG@gtlaw.com>
Sent: Friday, August 23, 2019 12:54 PM
To: Tracer, Daniel (USANYS) <DTracer@usa.doj.gov>
Cc: Bell, Martin (USANYS) 1 <MBell1@usa.doj.gov>; chalked@gtlaw.com; HorowitzR@gtlaw.com; filord@gtlaw.com
Subject: RE: Pappagallo-Bill of Particulars.

Daniel,

Per our telephone discussion regarding any motion for a Bill of Particulars, we both agree that the time for the filing will be tolled until the November 4th court conference. That being said we have also agreed on behalf of Mr. Pappagallo to discuss and resolve (to the extent that we can) outstanding information requests prior to the November 4th conference. Of course if we are unable to agree, then we would file the BOP motion with the Court.

Regards,
Greg

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